Vermont Department of Liquor Control

Statement of Spirituous Liquors Sold by a Vermont Manufacturer On-Premise or at Special Events

For the (1) (2) (3)	(4) quarter of, 20_				
File this report on	or before the 15 th d	ay of each calendar o	juarter.		
Manufacturer					
Manufacturer's A	ddress				
Invoice #Bottle S	ize # Bottle	s Retail Price	Tax 25% Total Ta	x	
					+
					+
T - 4 - 1					_
Totals:	he nenalties of ner	 jury, that this retur	 n (including and ac	 company schedules	and statements)
		best of my knowled		company seneuties	and statements)
Manufacturer's Signature Date					
Please make payr	Attn: A 13 Gree	Department of Liqu ccounting Departm on Mountain Drive lier, VT 05620-4501	ent		
7 V.S.A §422 rea	ds: (effective 07/01	/2014)			

- (a) A tax is assessed on the gross revenue on the retail sale of spirituous liquor in the State of Vermont, including fortified wine, sold by the Liquor Control Board or sold by a manufacturer or rectifier of spirituous liquor in accordance with the provisions of this title. The tax shall be at the following rates based on the gross revenue of the retail sales by the seller in the current year:
- (1) If the gross revenue of the seller is \$500.000.00 or lower, the rate of tax is five percent;
- (2) If the gross revenue of the seller is between \$500,000.00 and \$750,000.00, the rate of tax is \$25,500.00 plus 10 percent of gross revenues over \$500,000.00;
- (3) If the gross revenue of the seller is over \$750,000.00, that rate of tax is 25 percent.
- (b) The retail sales of spirituous liquor made by a manufacturer or rectifier at a fourth class or farmer's market license location shall be included in the gross revenue of a seller under this section, but only to the extent that the sales are of the manufacturer's or rectifier's own productes, and not products purchased from other manufacturers and rectifiers.